

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 15

S.P. 17

In Senate, January 9, 1997

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### An Act to Exempt Churches from the Real Estate Transfer Tax.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator LIBBY of York.

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**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §4641-C, sub-§17**, as repealed and replaced by PL 1995, c. 462, Pt. A, §70, is amended to read:

**17. Deeds to charitable conservation organizations.** Deeds for gifts of land or interests in land granted to bona fide nonprofit institutions, organizations or charitable trusts under state law or charter, a similar law or charter of any other state or the Federal Government that meet the conservation purposes requirements of Title 33, section 476, subsection 2, paragraph B without actual consideration for the deeds; and

**Sec. 2. 36 MRSA §4641-C, sub-§18**, as enacted by PL 1995, c. 462, Pt. A, §71, is amended to read:

**18. Limited liability company deeds.** Deeds to a limited liability company from a corporation, a general or limited partnership or another limited liability company, when the grantor or grantee owns an interest in the limited liability company in the same proportion as the grantor's or grantee's interest in or ownership of the real estate being conveyed; and

**Sec. 3. 36 MRSA §4641-C, sub-§19** is enacted to read:

**19. Deed to or by religious society.** Deeds to property transferred to or by a religious society.

**SUMMARY**

This bill exempts deeds to or by a religious society from the real estate transfer tax.